UNITED STATES TAX COURT WASHINGTON, DC 20217

DRC

| JAMES R. MCDONALD & ROBIN D. MCDONALD, |) | |
|--|--------------|---------|
| Petitioners, |) | |
| V. |) Docket No. | 1585-17 |
| COMMISSIONER OF INTERNAL REVENUE, |) | |
| Respondent |) | |
| |) | |

ORDER

On February 7, 2017, a Motion for Entry of Decision was filed on behalf of petitioners by D. Ken Whitener, CPA, EA. The Court's records indicate that Mr. Whitener is not admitted to practice before the Tax Court, and therefore may not enter an appearance to represent taxpayers. It further appears that Mr. Whitener is not presently qualified to appear on behalf of petitioners in any other recognized capacity under the Tax Court Rules of Practice and Procedure. The Tax Court is not part of the Internal Revenue Service (IRS) and does not recognize powers of attorney, as does the IRS.

If petitioners seek to settle this this case, they must discuss settlement with the IRS attorney assigned to this case and if such settlement is reached, submit settlement documents to the Court.

Premises considered, it is

ORDERED that the Motion For Entry of Decision, by D, Ken Whitener, CPA, EA on Behalf of Petitioners, filed February 7, 2017, is hereby deemed stricken from the Court's record. It is further

ORDERED that, on or before March 27, 2017, the parties shall either submit a stipulated decision or file a further written report concerning the then present status of this case.

(Signed) L. Paige Marvel
Chief Judge

Dated: Washington, D.C. March 6, 2017